

**Fife Alcohol Support Service  
Financial Statements  
For  
31st March 2015**

**Company Registration Number 97502  
Charity Number SC010422**

**EQ ACCOUNTANTS LLP**  
Chartered Accountants & Statutory Auditor  
Pentland House  
Saltire Centre  
Glenrothes  
Fife  
KY6 2AH

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COMPANIES HOUSE

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Financial Statements**

**Year Ended 31st March 2015**

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# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Members of the Board and Professional Advisers**

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**Registered Charity Name** Fife Alcohol Support Service

**Charity Number** SC010422

**Company Registration Number** 97502

**Registered Office** 17 Tolbooth Street  
Kirkcaldy  
Fife  
KY1 1RW

**Trustees** Mr R Gibson  
Mr J Hamilton  
Dr L Fleming  
Mr A H Findlay  
Mr M Rae  
Mr T Brett  
Mr G Cunningham  
Mr R Cooper

**Auditor** EQ Accountants LLP  
Chartered Accountants  
& Statutory Auditor  
Pentland House  
Saltire Centre  
Glenrothes  
Fife  
KY6 2AH

**Bankers** The Royal Bank of Scotland plc  
23/25 Rosslyn Street  
Kirkcaldy  
Fife  
KY1 3HA

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Trustees Annual Report**

**Year Ended 31st March 2015**

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The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2015.

### **Reference and Administrative Details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

### **The Trustees**

The trustees who served the charity during the period were as follows:

Mr R Gibson  
Mr J Hamilton  
Mr M Rae  
Mr T Brett  
Mr G Cunningham

Dr L Fleming	(Appointed 29th January 2015)
Mr A H Findlay	(Appointed 26th March 2015)
Mr R Cooper	(Appointed 26th March 2015)

Mrs A Melville	(Retired 26th March 2015)
Mr G Cuthill	(Retired 26th March 2015)

### **Structure, Governance and Management**

Fife Alcohol Support Service (FASS) is a company limited by guarantee not having share capital and is a recognised charity registered with the Office of Scottish Charities Regulator (Scottish Charity number: SC010422).

The Agency is run through a Management Committee made up of Trustees. New trustees are appointed to the Agency on the basis that they meet certain criteria and conditions including:

- The expertise they may bring
- Personal recommendation from other Trustees and Service Manager
- Former service users
- In line with FASS Equal Opportunities Policy trustees from disadvantaged, ethnic and minority groups are encouraged to be involved with the Agency.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Trustees Annual Report** *(continued)*

### **Year Ended 31st March 2015**

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The formal process of appointment to the Agency is outlined in the Constitution. The process involves an informal meeting with the Chairman and Service Manager to assess suitability, and candidates are required to submit a letter detailing their expertise and the reasons why they are interested in becoming involved with the Agency.

Induction and training of new members is provided through the Chairman and Service Manager. This process has been formalised with the development of a Trustees job description, which have been approved and formally ratified by the Committee. The legal obligation of Trustees is highlighted in the Constitution and a copy is provided to all Trustees on appointment along with the Management Structure.

Decisions relating to Agency Policies, Service Standards, Service Planning and Strategic Direction including Agency objectives are made by Trustees. Decisions around the day-to-day management of the organisation are devolved to the Service Manager, Mr J Bett.

In accordance with the Memorandum and Articles of Association George Cunningham and Tim Brett retire by rotation at the AGM. Both George Cunningham and Tim Brett, being eligible, offer themselves for re-election.

#### **Objectives and Activities**

The objects for which the Company is established are to promote the prevention and early detection of alcohol and/or drug related problems and to assist individuals, their friends and families experiencing such problems. The Agency also acts as a research, training and information resource on problems arising from alcohol misuse.

The Agency aims to provide an equitable, accessible alcohol counselling service for the people of Fife, working in partnership with all relevant organisations.

The Agency harnesses the skills of local volunteers, recruited from within the local community. By providing training and out-of-pocket expenses, on average 21 Volunteers contribute over 2,000 hours counselling and/or administrative and Committee support every year.

#### **Achievements and Performance**

The monitoring and evaluation framework managed and operated by Fife Council now involves an independent Link Officer undertaking a three year evaluation with the Agency. Ongoing assessment within this framework was carried out recently and the Agency received a very positive outcome. Copies of the report are available from the Agency. This is consistent with the move to focus performance more on the outcomes related to funding.

A nominated Link Officer will continue to undertake annual reviews, which include the monitoring of performance achieved against objectives set including those agreed within the 3-year Service Level Agreement which further outlines the Agency's key objectives. These objectives are the subject of ongoing review taking into account the Scottish Government's Changing Scotland's Relationship with Alcohol a Framework for Action, the Road to Recovery and local Fife ADP's Substance Misuse Strategy. The Agency's dedicated Management Information System gathers information about qualitative and quantitative outcomes of counselling and these are produced in the Annual Report along with other relevant operational and financial information.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Trustees Annual Report *(continued)***

### **Year Ended 31st March 2015**

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Reports and annual monitoring forms highlight planned activities and progress towards performance targets. These reports are submitted to the Management Committee for approval and forwarded to Fife ADP, NHS and Fife Council. Reports outline changing trends or any other factors within or out with the Agency's control. The Agency has continued to develop its services and is considering expanding its services where shortfalls in provision or gaps in provision exist.

In relation to the staff within the Agency, a development process has been put in place with training needs being identified and suitable counselling diploma training and other courses identified complimented with the addition of training materials, new books and literature. In addition the Agency continues to develop its policies in line with best practice.

On an annual basis the Agency holds a Planning Day which provides a forum for communicating information to staff and volunteers and allows everyone attending the opportunity of feeding back opinions, views and issues around management issues and the services provided by the Agency.

#### **Financial Review**

The Agency maintained strict financial control in its operations during 2014-15 and recorded a total deficit for the year, before pension related adjustments, of £12,287. In addition to this deficit the Agency, being an Admitted Body to the Fife Local Government Pension Scheme, is required to comply with proper accounting practice in relation to pension scheme transactions including liabilities. On the basis of the information provided by the Pension Fund Actuary pension related adjustments totalling £39,000 were recognised in the accounts to reflect the financial position of the pension fund. This recognises the improved financial position of the pension fund compared to the previous year and also any changed assumptions used by the Actuary in his calculations reflecting reforms to the scheme. The reported surplus for the year was therefore £26,713 which, when set against the carry forward position from last financial year, meant that the Agency was in deficit to the sum of £18,814 (2013-14: deficit £45,527), being unrestricted reserves in deficit to the amount of £21,102 (2013-14: deficit £48,632) and restricted reserves in surplus of £2,288 (2013-14: £3,105). In the Balance Sheet net assets excluding pension liabilities are £328,186 (2013-14: £334,473) with the final salary pension liability decreasing from £380,000 in 2013-14 to £347,000 in 2014-15. Net liabilities of the Agency, including the pension liabilities, are £18,814 (2013-14: deficit £45,527).

The actuary has carried out a valuation of the Fife Council Pension Fund as at March 2014. This showed a significant deficit at that point albeit the funding level improved from 92% funded to 94% funded and negotiations are currently being held with Fife Council on the payments that FASS will make to the Fund to contribute towards the deficit position. The employer's contribution rate will stay the same over the next three years at 23.3% of pensionable pay. The volatility of the stock market continues to have significant effect on the pension fund position which continues to cause concern to bodies such as ourselves.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Trustees Annual Report *(continued)***

### **Year Ended 31st March 2015**

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The Agency's policy on reserves is to maintain uncommitted balances, excluding pension scheme deficit, of approximately three months operating expenditure equivalent to 25% of annual income which is calculated to be sufficient to meet potential unforeseen expenditure identified as part of a risk management assessment process. This includes the potential wind up of the Agency should funding be withdrawn or the running costs exceed the funding available. If such an event were to transpire the Agency would require to meet redundancy costs and all other outstanding liabilities at that time.

The current funding package covers the running costs of the Agency.

The principal funding bodies are Fife NHS, the Fife Alcohol and Drug Partnership and Fife Council. Fife NHS provides 60% of the core funding to FASS. In the current economic climate this funding will be the subject of continuous review and any reduction in funding will potentially impact on the Agency's ability to continue to deliver current services. The Agency is planning to develop a strategy to meet the economic challenges going forward.

#### **Plans for Future Periods**

Details of plans for future periods are forwarded and approved by Fife ADP, Fife NHS and Fife Council via 3-year Service Level Agreement. A 3-year Service Level Agreement further outlines the Agency's key objectives.

The Trustees have been developing a strategic plan looking at possible diversification into other areas of activity. This has involved meeting Council officers, the local MSP and members of Fife Council together with a number of managers of voluntary sector organisations to identify possible other service delivery options. To support this process FASS are in the process of recruiting a business development manager whose key roles will be to identify potential projects and to identify public and private funding to cover operating costs.

A key development was the decision of the Boards of FASS and FCDS to merge to create one agency delivering additional services throughout the whole of Fife. Having worked in partnership over the last two years delivering the ADAPT project it became clear that there were significant advantages for both agencies and their clients to come together as one agency. A formal launch of the merger was held on 23 April 2015 in the Adam Smith Centre where a number of civic dignitaries and guests heard presentations from FASS and FCDS on the merger. Consultations are taking place with staff on the transfer arrangements and formal consultations are taking place with Company's House and OSCR around the formalities of winding up FCDS and FASS and creating a merger organisation. There are a number of practical issues to address in terms of systems integration in terms of bookkeeping, data management, banking etc. The merger will also require the Trustees to address the position with auto enrolment, and future occupational pension provision as well as looking at accommodation requirements for the expanded organisation. In terms of branding, the organisation will retain the FASS title but will cover all additional services under that umbrella.

The new organisation will be holding a Planning Day on 12 June 2015 which will allow the Trustees and the staff to contribute to the development of the organisation and to lead in taking it forward.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Trustees Annual Report *(continued)***

### **Year Ended 31st March 2015**

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#### **Publicity and Marketing**

FASS continues to invest significantly in publicity and marketing with regular slots all year round on Kingdom FM as well as targeted regular media advertising and press reports. The new website is up and running and the organisation is looking at how social media particularly Facebook and twitter can be used to promote the organisation.

#### **Scottish Addictions Consortium**

The organisation through its Service Manager is playing a key role in the formation of a national training organisation which will address the training needs of counsellors and the staff within organisations such as FASS.

#### **Responsibilities of the Trustees**

The trustees (who are also the directors of Fife Alcohol Support Service for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- that the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



**Fife Alcohol Support Service  
Company Limited by Guarantee**

**Trustees Annual Report** *(continued)*

**Year Ended 31st March 2015**

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**Auditor**

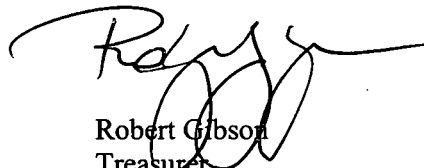
EQ Accountants LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

**Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:  
17 Tolbooth Street  
Kirkcaldy  
Fife  
KY1 1RW

Signed on behalf of the trustees

  
Robert Gibson  
Treasurer  
18/6/15  
.....

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Independent Auditor's Report to the Directors of Fife Alcohol Support Service Year Ended 31st March 2015**

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We have audited the financial statements of Fife Alcohol Support Service for the year ended 31st March 2015 on pages 10 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's directors, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's directors as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective Responsibilities of Trustees and Auditors**

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Regulation 10(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the Audit of the Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Independent Auditor's Report to the Directors of Fife Alcohol Support Service** *(continued)*

**Year Ended 31st March 2015**

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### **Opinion on Financial Statements**

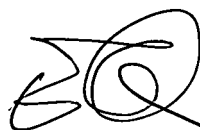
In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31st March 2015 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Matters on Which We are Required to Report by Exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report.



EQ ACCOUNTANTS LLP  
Chartered Accountants  
& Statutory Auditor  
Pentland House  
Saltire Centre  
Glenrothes  
Fife  
KY6 2AH

18/6/15  
.....

# Fife Alcohol Support Service Company Limited by Guarantee

## Statement of Financial Activities (Incorporating the Income and Expenditure Account)

Year Ended 31st March 2015

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Incoming Resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	466,688	–	466,688	466,102
Investment income	3	565	–	565	216
Other incoming resources	4	6,895	–	6,895	9,940
<b>Total Incoming Resources</b>		<u>474,148</u>	<u>–</u>	<u>474,148</u>	<u>476,258</u>
<b>Resources Expended</b>					
Charitable activities	5/6	(465,667)	(817)	(466,484)	(471,478)
Governance costs	7	(19,951)	–	(19,951)	(26,635)
<b>Total Resources Expended</b>		<u>(485,618)</u>	<u>(817)</u>	<u>(486,435)</u>	<u>(498,113)</u>
<b>Net Expenditure for the Year</b>	8	(11,470)	(817)	(12,287)	(21,855)
<b>Other Recognised Gains and Losses</b>					
Actuarial gains/(losses) in respect of defined benefit pension schemes					
		39,000	–	39,000	(64,000)
<b>Net Movement in Funds</b>		<u>27,530</u>	<u>(817)</u>	<u>26,713</u>	<u>(85,855)</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		(48,632)	3,105	(45,527)	40,328
<b>Total Funds Carried Forward</b>		<u>(21,102)</u>	<u>2,288</u>	<u>(18,814)</u>	<u>(45,527)</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 13 to 22 form part of these financial statements.

# Fife Alcohol Support Service Company Limited by Guarantee

## Balance Sheet

31st March 2015

	Note	2015 £	2014 £
<b>Fixed Assets</b>			
Tangible assets	11	5,464	5,641
<b>Current Assets</b>			
Debtors	12	12,800	16,541
Cash at bank and in hand	13	325,384	351,898
		<u>338,184</u>	<u>368,439</u>
<b>Creditors: Amounts Falling due Within One Year</b>	14	<u>(15,462)</u>	<u>(39,607)</u>
<b>Net Current Assets</b>		322,722	328,832
<b>Total Assets Less Current Liabilities</b>		<u>328,186</u>	<u>334,473</u>
<b>Net Assets Excluding Pension Liability</b>		328,186	334,473
<b>Defined Benefit Pension Scheme Liability</b>	15	(347,000)	(380,000)
<b>Net Liabilities Including Pension Liability</b>		<u>(18,814)</u>	<u>(45,527)</u>
<b>Funds</b>			
Restricted income funds	17	2,288	3,105
<b>Unrestricted Income Funds:</b>			
Unrestricted income funds excluding pension liability	18	325,898	331,368
Pension reserve	15	<u>(347,000)</u>	<u>(380,000)</u>
<b>Total Unrestricted Income Funds</b>		<u>(21,102)</u>	<u>(48,632)</u>
<b>Total Funds</b>		<u>(18,814)</u>	<u>(45,527)</u>

For the year ended 31st March 2015 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to audit under the Charities and Trustee Investment (Scotland) Act 2005.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Balance sheet continues on the following page.  
The notes on pages 13 to 22 form part of these financial statements.

**Fife Alcohol Support Service  
Company Limited by Guarantee**

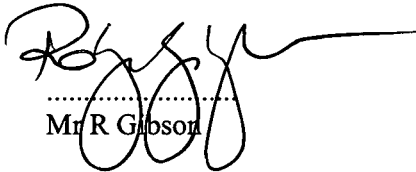
**Balance Sheet** *(continued)*

**31st March 2015**

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These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee and authorised for issue on the ~~18th June 2015~~ and are signed on their behalf by:

  
.....  
Mr R Gibson

  
.....  
Mr J Hamilton

Company Registration Number: 97502

The notes on pages 13 to 22 form part of these financial statements.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Notes to the Financial Statements**

**Year Ended 31st March 2015**

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### **1. Accounting Policies**

#### **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005), The Charities Accounts (Scotland) Regulations 2006, The Charities and Trustees Investment (Scotland) Act 2005 and the Companies Act 2006.

#### **Cash Flow Statement**

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### **Fixed Assets**

All fixed assets are included at cost and fixed assets of the value of £100 or greater are capitalised.

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and Equipment - 20% to 33% straight line  
Leasehold Property Improvements - 20% straight line

#### **Operating Lease Agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

# **Fife Alcohol Support Service Company Limited by Guarantee**

## **Notes to the Financial Statements**

**Year Ended 31st March 2015**

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### **1. Accounting Policies *(continued)***

#### **Pension Costs**

The charity operates a defined benefit pension scheme for employees based on final pensionable pay. The charity is part of the Fife Council Local Government pension. The assets of the scheme are held separately from those of the charity.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was as at 31 March 2014 and has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed that the investment returns would be 6.0% per year, that salary increases would average 5.1% per year and that present and future pensions would increase at the rate of 2.8% per year.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme deficit is recognised in full on the balance sheet, net of deferred tax.

#### **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Bank interest is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.



# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

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### 1. Accounting Policies *(continued)*

#### Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

### 2. Voluntary Income

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Donations</b>			
Donations	50	50	—
Fife Council	73,611	73,611	72,360
Fife NHS	230,762	230,762	228,477
ADAPT	162,265	162,265	165,265
	<u>466,688</u>	<u>466,688</u>	<u>466,102</u>

### 3. Investment Income

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Bank interest receivable	<u>565</u>	<u>565</u>	<u>216</u>

**Fife Alcohol Support Service  
Company Limited by Guarantee**

**Notes to the Financial Statements**

**Year Ended 31st March 2015**

**4. Other Incoming Resources**

	<b>Unrestricted Funds</b>	<b>Total Funds 2015</b>	<b>Total Funds 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fees and reports	1,375	1,375	1,875
ABI training	520	520	–
Rent	5,000	5,000	8,065
	<u>6,895</u>	<u>6,895</u>	<u>9,940</u>

**5. Costs of Charitable Activities by Fund Type**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2015</b>	<b>Total Funds 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Core	126,867	–	126,867	140,940
Health Centre Project	95,516	–	95,516	94,489
ADAPT	162,042	817	162,859	146,029
Support costs	81,242	–	81,242	90,020
	<u>465,667</u>	<u>817</u>	<u>466,484</u>	<u>471,478</u>

**6. Costs of Charitable Activities by Activity Type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>Total Funds 2015</b>	<b>Total Funds 2014</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Core	126,867	56,987	183,854	205,408
Health Centre Project	95,516	24,255	119,771	118,357
ADAPT	162,859	–	162,859	146,029
Internet Counselling	–	–	–	1,684
	<u>385,242</u>	<u>81,242</u>	<u>466,484</u>	<u>471,478</u>

# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

### 7. Governance Costs

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Salaries and wages	5,468	5,468	5,508
Employer's NIC	331	331	375
Audit fees	2,294	2,294	4,912
Legal and professional fees	3,993	3,993	5,031
Bank charges	477	477	435
Staff pension costs	1,389	1,389	1,375
Net finance costs in respect of defined benefit pension schemes	5,999	5,999	8,999
	<u>19,951</u>	<u>19,951</u>	<u>26,635</u>

### 8. Net Outgoing Resources for the Year

This is stated after charging:

	2015	2014
	£	£
Staff pension contributions	33,840	25,571
Depreciation	4,120	8,680
Auditors' fees	<u>4,539</u>	<u>4,912</u>

### 9. Staff Costs and Emoluments

Total staff costs were as follows:

	2015	2014
	£	£
Wages and salaries	304,797	306,568
Social security costs	16,058	18,872
Other pension costs	33,840	25,571
	<u>354,695</u>	<u>351,011</u>

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance costs and other recognised gains and losses (see note 15).

# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

### 9. Staff Costs and Emoluments *(continued)*

#### Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2015	2014
	No	No
Core	11	11
Health Centre Project	8	7
CIP Pilot Project	1	1
ADAPT Project	9	10
	<u>29</u>	<u>29</u>

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

### 10. Trustees' Remuneration

The trustees received no remuneration in the year ended 31 March 2015 (2014 - £nil). During the year ended 31 March 2015 two of the charity's trustees claimed travelling expenses of £1,697 (2014 - £1,705) for the travelling expenses incurred in relation to services provided to the charity.

### 11. Tangible Fixed Assets

	Equipment £	Leasehold Property £	Total £
<b>Cost</b>			
At 1st April 2014	52,019	51,972	103,991
Additions	3,943	–	3,943
<b>At 31st March 2015</b>	<u>55,962</u>	<u>51,972</u>	<u>107,934</u>
<b>Depreciation</b>			
At 1st April 2014	46,913	51,437	98,350
Charge for the year	3,845	275	4,120
<b>At 31st March 2015</b>	<u>50,758</u>	<u>51,712</u>	<u>102,470</u>
<b>Net Book Value</b>			
<b>At 31st March 2015</b>	<u>5,204</u>	<u>260</u>	<u>5,464</u>
At 31st March 2014	<u>5,106</u>	<u>535</u>	<u>5,641</u>

**Fife Alcohol Support Service  
Company Limited by Guarantee**

**Notes to the Financial Statements**

**Year Ended 31st March 2015**

**12. Debtors**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	600	425
Other debtors	115	–
Prepayments	12,085	16,116
	<u>12,800</u>	<u>16,541</u>

**13. Cash at Bank and in Hand**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Bank deposit account	325,233	351,608
Cash in hand	151	290
	<u>325,384</u>	<u>351,898</u>

**14. Creditors: Amounts falling due within one year**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	6,860	9,585
Trade creditors	9	454
Other creditors	–	2,250
Accruals	8,593	27,318
	<u>15,462</u>	<u>39,607</u>

**15. Pensions and Other Post Retirement Benefits**

The amounts recognised in the statement of financial activities are as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Total operating charge in resources expended:		
Current service cost	41,000	28,000
Total operating charge	<u>41,000</u>	<u>28,000</u>
Amounts included in other finance (income)/cost:		
Expected return on scheme assets	(65,000)	(52,000)
Interest on scheme liabilities	63,000	59,000
Other finance (income)/cost	<u>(2,000)</u>	<u>7,000</u>

# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

### 15. Pensions and Other Post Retirement Benefits *(continued)*

	2015 £	2014 £
Amounts included in other recognised gains and losses:		
Actuarial (gain)/loss	(39,000)	64,000
Amounts included in non-operating exceptional items:		
Other recognised (gains)/losses	<u>(39,000)</u>	<u>64,000</u>
Total charge to the statement of financial activities	<u>–</u>	<u>99,000</u>

The total operating charge and other finance cost are recognised in the following line items in the statement of financial activities:

	2015 £	2014 £
Charitable activities	41,000	28,000
Governance costs	<u>(2,000)</u>	<u>7,000</u>
	<u>39,000</u>	<u>35,000</u>

At 31st March 2015 the cumulative amount of actuarial losses recognised in the statement of financial activities is £196,000.

The amounts recognised in the balance sheet are as follows:

	2015 £	2014 £
Present value of funded obligations	(1,584,000)	(1,456,000)
Fair value of scheme assets	<u>1,237,000</u>	<u>1,076,000</u>
Net pension liability	<u>(347,000)</u>	<u>(380,000)</u>

Changes in the present value of the defined benefit obligation scheme are as follows:

	2015 £	2014 £
Opening defined benefit obligation	(1,456,000)	(1,310,000)
Current service cost	(41,000)	(28,000)
Interest on scheme liabilities	(63,000)	(59,000)
Actuarial gain	(45,000)	(79,000)
Contributions by scheme participants	(9,000)	(7,000)
Benefits paid	<u>30,000</u>	<u>27,000</u>
Closing defined benefit obligation	<u>(1,584,000)</u>	<u>(1,456,000)</u>

# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

### 15. Pensions and Other Post Retirement Benefits *(continued)*

Changes in the fair value of scheme assets are as follows:

	2015 £	2014 £
Opening fair value of scheme assets	1,076,000	1,003,000
Expected return on scheme assets	65,000	52,000
Contributions by employer	33,000	26,000
Contributions by scheme participants	9,000	7,000
Actuarial gain	84,000	15,000
Benefits paid	(30,000)	(27,000)
Closing fair value of scheme assets	<u>1,237,000</u>	<u>1,076,000</u>

The fair value of the major categories of scheme assets as a percentage of total scheme assets are as follows:

	2015 %	2014 %
European equities	72	71
European bonds	16	16
Property	8	9
Cash	4	4

Amounts for the current and previous four periods are as follows:

	2015 £	2014 £	2013 £	2012 £	2011 £
Defined benefit obligation	(1,584,000)	(1,456,000)	(1,310,000)	(1,141,000)	(1,077,000)
Fair value of scheme assets	<u>1,237,000</u>	<u>1,076,000</u>	<u>1,003,000</u>	<u>883,000</u>	<u>906,000</u>
Deficit in the scheme	<u>(347,000)</u>	<u>(380,000)</u>	<u>(307,000)</u>	<u>(258,000)</u>	<u>(171,000)</u>

### 16. Commitments under operating leases

At 31st March 2015 the charity had annual commitments under non-cancellable operating leases as set out below.

	Land and buildings	
	2015 £	2014 £
Operating leases which expire:		
Within 1 year	<u>12,500</u>	<u>12,500</u>

# Fife Alcohol Support Service Company Limited by Guarantee

## Notes to the Financial Statements

Year Ended 31st March 2015

### 17. Restricted Income Funds

	Balance at 1 Apr 2014 £	Outgoing resources £	Balance at 31 Mar 2015 £
Fife Council Funding - Website design	1,000	—	1,000
CIP Funds - ADAPT (SEC funding)	2,105	(817)	1,288
	<u>3,105</u>	<u>(817)</u>	<u>2,288</u>

### 18. Unrestricted Income Funds

	Balance at 1 Apr 2014 £	Incoming resources £	Outgoing resources £	Gains and losses £	Balance at 31 Mar 2015 £
Defined benefit pension scheme	(380,000)	—	(6,000)	39,000	(347,000)
General Funds	331,368	3,355	(8,825)	—	325,898
	<u>(48,632)</u>	<u>3,355</u>	<u>(14,825)</u>	<u>39,000</u>	<u>(21,102)</u>

### 19. Analysis of Net Assets Between Funds

	Tangible fixed assets £	Net current assets £	Defined benefit pension liability £	Total £
<b>Restricted Income Funds:</b>				
Fife Council Funding - Website design	—	1,000	—	1,000
CIP Funds - ADAPT (SEC funding)	—	1,288	—	1,288
	<u>—</u>	<u>2,288</u>	<u>—</u>	<u>2,288</u>
<b>Unrestricted Income Funds</b>	<u>5,465</u>	<u>318,433</u>	<u>(347,000)</u>	<u>(23,102)</u>
<b>Total Funds</b>	<u>5,465</u>	<u>320,721</u>	<u>(347,000)</u>	<u>(20,814)</u>

### 20. Company Limited by Guarantee

The company is limited by guarantee and, consequently, has no share capital.

### 21. Post Balance Sheet Events

Subsequent to the Balance Sheet date, the charity merged with Fife Community Drug Service.